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Attorney Docket No. 062709-0116

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Youhei TOYOSHIMA  
Title: ACOUSTIC DUMPER FOR EXHAUST SYSTEM  
Appl. No.: 10/700,558  
Filing Date: November 5, 2003  
Examiner: Jeremy Austin LUKS  
Art Unit: 2837

**AMENDMENT AND REPLY UNDER 37 C.F.R. § 1.111**

Mail Stop Amendment  
Commissioner for Patents  
PO Box 1450  
Alexandria, Virginia 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated March 9, 2006, concerning the above-captioned patent application.

**Amendments to the Specification** begin on page 2 of this document.

**Amendments to the Claims** are reflected in the listing of claims that begins on page 3 of this document.

**Amendments to the Abstract** are reflected on page 5 of this document.

**Remarks** begin on page 6 of this document.

Please amend the application as follows: